



**NOTICE OF  
INCOME TAX  
REFUND OFFSET**

Assessment and Billing Division  
P. O. Box 182402  
Columbus, OH 43218-2402  
Fax: 1-614-387-1847  
TTY/TDD: 1-800-750-0750  
tax.ohio.gov

April 6, 2005

SHEA, FREDERICK M  
1052 MORADO DR  
CINCINNATI, OH 45238

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Dear Taxpayer:

Ohio and Federal laws require the Ohio Department of Taxation to withhold all or part of your refund if you owe delinquent taxes to Ohio, or the IRS, Ohio Bureau of Workers' Compensation premiums, or if you owe delinquent child/spousal support or public assistance payments to your county Human Services Department.

Payment has been made to the agency(s) in the amount(s) identified below and your tax refund reduced accordingly.

<b>Tax Refund Before Offset</b>		<b>\$256.00</b>
County Child/Spousal Support Telephone #: (513) 946-7387	Case #: A9306451 County: HAMILTON	<b>\$256.00</b>
<b>Amount Due You</b> (No refund check will be issued for less than \$1.01)		<b>\$0.00</b>

The amount due you will be either credited to next year's tax return (if your original return indicated a credit) or mailed to you within 60 days.

**Please direct questions regarding this offset to the appropriate agency(s) at the telephone number(s) indicated.**

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